

## ABSTRACT OF DISCLOSURE

For planning a production plan which satisfies a plural number of target values of management indices, upon calculating  
5 out production amount, supply amount and/or transportation means of plural products, various kinds of target values of management indices and estrangement values thereof are set into restriction conditions when those restriction conditions are formulated into a linear programming problem, and then feasible  
10 production plan is calculated out, so that the estrangement between the management indices being calculated from executable solutions of the above-mentioned linear programming problems and the target values thereof comes to be minimal.